

**IN THE UNITED STATES DISTRICT COURT  
MIDDLE DISTRICT OF ALABAMA**

<b>IN RE: THE MATTER OF</b>	)	
<b>THE SEARCH OF</b>	)	<b>CASE NO.: 2:08-mj-00007-SRW-1</b>
<b>FAST TAX CASH, LLC</b>	)	

**MOTION TO RETURN SEIZED PROPERTY**

COMES NOW Loretta Ferguson, as the sole member of Fast Tax Cash, LLC, by and through counsel, and moves this Court pursuant to Fed.R.Crim.P., Rule 41(e)(g) and Title 18 § 3114, U.S.C. to return property seized on or about February 8, 2008, and assigns the following grounds:

1. Loretta Ferguson is the president and owner of Fast Tax Cash, LLC, located at 3026 Buckboard Road, Suite F, Montgomery, Alabama, 36116.
2. On or about February 8, 2008, a search was conducted at the address of Fast Tax Cash, LLC by special agents of the Internal Revenue Service pursuant to a search warrant, a copy of which is marked Exhibit A, attached hereto and specifically incorporated herein by reference.
3. Said search warrant was overly broad and requested virtually each and every business record and document of Fast Tax Cash, LLC.
4. No affidavit accompanied said search warrant.
5. A copy of the inventory of items seized is marked Exhibit B, attached hereto and specifically incorporated herein by reference.
6. The seizure of said business and personal records prevents the business from being able to conduct any lawful business, make proper payroll payments, prepare and file

reasonable and adequate state and federal payroll taxes or other required filings or to otherwise conduct the lawful business of preparing and filing state and federal income tax returns for citizens and patrons. Your petitioner is a person aggrieved by the deprivation of property.

7. The absence of such paperwork, documents and items seized work an extreme hardship upon Ms. Ferguson and Fast Tax Cash, LLC.

8. The documents seized are vital and necessary for the proper conducting of business and accounting to state and federal officials and the seizure of documents and evidence materially aggrieves your petitioner.

9. Your petitioner agrees to retrieve the property under such reasonable conditions as are imposed by this Court, including but not limited to copying said documents at her own expense at a time and place convenient to the United States Government.

Respectfully submitted this the 14<sup>th</sup> day of February, 2008.

s/ George L. Beck, Jr.  
GEORGE L. BECK, JR. (BEC011)

**OF COUNSEL:**  
CAPELL & HOWARD, P.C.  
150 South Perry Street  
Post Office Box 2069  
Montgomery, Alabama 36102-2069  
Telephone: (334) 241-8002  
Facsimile: (334) 241-8202  
Email: glb@chlaw.com

**CERTIFICATE OF SERVICE**

I hereby certify that on February 14, 2008, I electronically filed the foregoing with the Clerk of the Court using the CM/ECF system, which will send notification of such filing to the following:

Andrew O. Schiff  
United States Attorney's Office  
Middle District of Alabama  
P.O. Box 197  
Montgomery, AL 36101-0197  
Email: andrew.schiff@usdoj.gov

s/ George L. Beck, Jr.  
GEORGE L. BECK, JR. (BEC011)

Prov. to Subj.

**United States District Court****MIDDLE****DISTRICT OF****ALABAMA****In the matter of the Search of****SEARCH WARRANT**Name, address or brief description of person,  
property or premises to be searched)**CASE NUMBER:****Fast Tax Cash****1026 Buckboard Road, Suite F  
Montgomery, AL 36116**By: Lisa C. Fontanette and any Authorized Officer of the United StatesAffidavit(s) having been made before me by Lisa C. Fontanette, IRS Special Agent, who has  
AffiantReason to believe that ☐ on the person of or ☒ on the property or premises known as (name, description and/or location)**See Attachment A**In the Middle District of Alabama there is now

concealed a certain person or property, namely (describe the person or property)

**See Attachment B**I am satisfied that the affidavit(s) and any record testimony establish probable cause to believe that the person or  
property so described is now concealed on the person or premises above-described and establish grounds for the  
issuance of this warrant.YOU ARE HEREBY COMMANDED to search on or before 2/15/08  
Date(not to exceed 10 days) the person or place named above for the person or property specified, serving this warrant and  
making the search (in the daytime -- 6:00 A.M. to 10:00 P.M.) (at any time in the day or night as I find reasonable cause  
has been established) and if the person or property be found there to seize same, leaving a copy of this warrant and  
receipt for the person or property taken, and prepare a written inventory of the person or property seized and promptly  
return this warrant to the undersigned as required by law.  
U. S. Judge or Magistrate Judge2/5/08 4:05 p.m. at  
Date and Time IssuedMontgomery, Alabama  
City and StateSUSAN RUSS WALKER, U.S. Magistrate Judge  
Name & Title of Judicial Officer[Signature]  
Signature of Judicial Officer**EXHIBIT****A**

Attachment A  
**LOCATION TO BE SEARCHED**

The location to be searched is FAST TAX CASH located at 3026 Buckboard Road, Suite F, Montgomery, AL 36116. This premise is more specifically described as a light colored one-story commercial building housing multiple businesses. If facing the complex, Suite F is located on the far left of the building. There is a white sign hanging over the business reading "FAST TAX CASH LLC". There are posters in the window relative to filing returns.

ATTACHMENT B  
ITEMS TO BE SEIZED

The property and records to be searched and seized are relative to the tax years 2006 and 2007. The specific property to be seized is further described in the following paragraphs:

1. All files, lists, names and Social Security numbers of individuals or other data reflecting identity information for employees, employers, customers, dependents, or business associates involved with FAST TAX CASH, to include computer programs, software and the contents therein, storage disk and devices.
2. Documents and records related to the preparation of W-2 forms to include completed and blank form W-2s, social security cards, birth certificates, driver's licenses, identification cards, and address information for the 2006 and 2007 tax years.
3. Instruments that can be used to produce W-2s to include all word processors, computers, printers, facsimile machines, ink cartridges, cassettes, or ribbons pertaining thereto.
4. All IRS forms and related information documents.
5. Originals and copies of Federal Income Tax Returns (Forms 1040, 1040EZ, 1040A, tax period 2006 and 2007), state income tax returns, together with all forms, schedules, and attachments thereof, including but not limited to Form 8863 (Education Credits), Forms W-2 (Wage and Tax Statement), Forms 1099, Forms Earned Income Credit (EIC), tax return preparation work papers, completed tax returns, drafts of tax returns, or any other documentation relating to the preparation of income tax records and returns relating to the 2006 and 2007 tax periods.

ATTACHMENT B  
ITEMS TO BE SEIZED

6. Papers, documentation, and statements concerning Accelerated Check Refund (ACR), Refund Anticipation Loan (RAL), or Assisted Direct Deposit (ADD) for the 2006 and 2007 tax periods.
7. All Refund Anticipation Loan checks, prepaid credit cards, or copies of same.
8. All information to, from, or pertaining to any Refund Anticipation Loan financial institution.
9. Any other documents or records that show the identity, address, social security number, phone number or any other personal and/or financial data concerning any and all employees, customers or clients for or by whom the 2006 and 2007 tax returns were prepared or concerning persons being claimed as dependents on their 2006 or 2007 tax returns, any other individuals working out of the premises to be searched.
10. Any documentation including degrees, certificates, and honorary credentials indicating training and education received by any officer or employee or associate of FAST TAX CASH, or any other individuals working out of the premises to be searched.
11. Books, pamphlets or any other literature related to income tax laws or accounting services or any other documents that may indicate knowledge of the U.S. Tax Code by any persons working out of the premises to be searched.
12. Any and all materials, papers and correspondence related to tax preparation work or seminars attended.

ATTACHMENT B  
ITEMS TO BE SEIZED

13. All correspondence relating to the preparation of tax returns for the 2006 and 2007 tax years, including correspondence with the Internal Revenue Service relating to tax returns and tax inquiries.
14. All corporate bookkeeping records and other financial records including trial balances, General ledgers, General journals, subsidiary ledgers and journals, disbursement records and/or Journals, Accounts Payable Ledgers and records, Payroll records, Loan Receivables and Payable ledgers and cash disbursement journals for the following entity: FAST TAX CASH
15. Typewriters, typewriter ribbons, faxes, e-mails, digital cameras and pictures relating to the preparation of 2006 and 2007 tax returns or any supporting forms or schedules.
16. All phone records and address books, or any other records/documents containing names, addresses, and/or phone numbers.
17. Any records or other documents, bank statements, bank deposit tickets, cancelled checks, check registers, letters of credit, loan records, reconciliations, and other records of receipts, dispositions, and disbursements of funds which may, in any way, be related to the generation of fee income, dispositions of such income, purchases of equipment and supplies, commissions, or other transactions involving the preparation of 2006 and 2007 tax returns and any related services.
18. Records of any payments made by officers, employees, or associates of FAST TAX CASH to any recruiters, employees, independent contractors, or associates concerning the preparation and/or presentation or transmission of 2006 and 2007 tax returns.



ATTACHMENT B  
ITEMS TO BE SEIZED

19. Client files of FAST TAX CASH, correspondence, business cards, notes, and any other types of information related to clients and the preparation of their tax returns.
20. Client lists of FAST TAX CASH in any form, including lists of telephone numbers, addresses, and forms of identification such as driver's licenses, and social security numbers.
21. Financial records and bank records from January 1, 2006 through present pertaining to FAST TAX CASH, or any other entity and or individual working out of the premises to be searched, including but not limited to any original records or duplicates thereof reflecting expenses paid for, including labor expenses, or payments made to FAST TAX CASH, as well as any original records or duplicates reflecting assets, liabilities, and/or levels of income pertaining to FAST TAX CASH, or any other entity and/or individual working out of the premises to be searched.
22. The above-described information that may be stored on computer storage media. This includes information stored on computer hard drives, diskettes, tapes, CD-ROM, or any other media capable of storing information in a form readable by a computer. This also includes all copies of the information described above that may be maintained as archive or backup copies.

The agents searching for such information are authorized to search any desktop, other "personal computer" or PC located on the premises and to copy all above-described information stored on such computer. The Computer Investigative Specialist will not disclose the content of any file not covered under the warrant to the investigators.

ATTACHMENT B  
ITEMS TO BE SEIZED

In the event that the agents cannot, for technical reasons, obtain access to any subject computer or cannot search for or copy information contained on that computer, the agents are then authorized to seize such computer and remove it to a laboratory setting for a sufficient period of time to obtain access to, search for, and recover the files and financial records described above. In addition, if the files and records described above cannot be read and understood without the software or programs that created those files or records, the agents are authorized to seize such software and any documentation and manuals that describe the software and give instruction on its installation and use.

## Inventory Listing of All Items Seized at Search Warrant Site

<b>Site Name:</b> LORETTA FERGERSON Fast Tax Cash, LLC 3026 Buckboard Road, Suite F Montgomery, AL 36116	<b>Investigation Number:</b> 100021557 <b>Starting Date and Time:</b> 02/07/2008 10:32 AM <b>Ending Date and Time:</b> 02/07/2008 06:19 PM	<b>Report Date:</b> Thursday, February 07, 2008
---	---	---

---

<b>Control #:</b> 1	<b>Evidence Box:</b> 1
<b>Location:</b> Computer/Work	<b>Locator Code:</b>
<b>Found:</b> Desk 4 - Tiara Williams	
<b>Description:</b> Seized Per Warrant Customer Information Sheets; SBBT RAL Applications; Printed Check Registers; Customer W-2; HSBC RAL Application	

---



---

<b>Control #:</b> 2	<b>Evidence Box:</b> 1
<b>Location:</b> Breakroom	<b>Locator Code:</b>
<b>Found:</b> Bulletin Board, Countertop	
<b>Description:</b> Seized Per Warrant Employee Schedule; Compact Discs (CDs)	

---



---

<b>Control #:</b> 3	<b>Evidence Box:</b> 1
<b>Location:</b> Computer/Work	<b>Locator Code:</b>
<b>Found:</b> Desk 4 - Tiara Williams	
<b>Description:</b> Seized Per Warrant 2007 Tax Manual; Fast Tax Training Manual	

---



---

<b>Control #:</b> 4	<b>Evidence Box:</b> 1
<b>Location:</b> Computer/Work	<b>Locator Code:</b>
<b>Found:</b> Desk 2	
<b>Description:</b> Seized Per Warrant Client Files; Office & Tax Documents	

---



---

<b>Control #:</b> 5	<b>Evidence Box:</b> 1
<b>Location:</b> Computer/Work	<b>Locator Code:</b>
<b>Found:</b> Desk 2	
<b>Description:</b> Seized Per Warrant Client Files; Office & Tax Documents	

---



---

<b>Control #:</b> 6	<b>Evidence Box:</b> 1
<b>Location:</b> Computer/Work	<b>Locator Code:</b>
<b>Found:</b> Desk 2	
<b>Description:</b> Seized Per Warrant Client Files; Office & Tax Documents	

---



---

<b>Control #:</b> 7	<b>Evidence Box:</b> 2
<b>Location:</b> Computer/Work	<b>Locator Code:</b>
<b>Found:</b> File Cabinet #1	
<b>Description:</b> Seized Per Warrant Client Files K-M	

---



<b>Control #:</b>	8	<b>Evidence Box:</b>	1
<b>Location:</b>	Foyer	<b>Locator Code:</b>	
<b>Found:</b>	Front Table, Shelves		
<b>Description:</b>	Seized Per Warrant Customer Instructions; Business Cards; Certificates		
<b>Control #:</b>	9	<b>Evidence Box:</b>	3
<b>Location:</b>	Computer/Work	<b>Locator Code:</b>	
<b>Found:</b>	File Cabinet #2, Drawer N-Q		
<b>Description:</b>	Seized Per Warrant Client Files N-Q		
<b>Control #:</b>	10	<b>Evidence Box:</b>	1
<b>Location:</b>	Computer/Work	<b>Locator Code:</b>	
<b>Found:</b>	Desk 1, Drawer 2		
<b>Description:</b>	Seized Per Warrant 2 Rush Card Applications; Loan Application for Tannya Williams		
<b>Control #:</b>	11	<b>Evidence Box:</b>	1
<b>Location:</b>	Computer/Work	<b>Locator Code:</b>	
<b>Found:</b>	Desk 1, On Top of Desk		
<b>Description:</b>	Seized Per Warrant Various Client Files with 2006 & 2007 Tax Information		
<b>Control #:</b>	12	<b>Evidence Box:</b>	1
<b>Location:</b>	Computer/Work	<b>Locator Code:</b>	
<b>Found:</b>	Desk 1, On Top of Desk		
<b>Description:</b>	Seized Per Warrant IRS Reject Lists; Check Register Prints; EIN Lists; Judicial Memo re: Taxes		
<b>Control #:</b>	13	<b>Evidence Box:</b>	1
<b>Location:</b>	Computer/Work	<b>Locator Code:</b>	
<b>Found:</b>	Desk 1, Drawer 1		
<b>Description:</b>	Seized Per Warrant RAL Application for Tonya Ferguson; Notes for RAL Check Printing		
<b>Control #:</b>	14	<b>Evidence Box:</b>	1
<b>Location:</b>	Computer/Work	<b>Locator Code:</b>	
<b>Found:</b>	Desk 1, On Top of Desk		
<b>Description:</b>	Seized Per Warrant Two 2007 Form 1040 EZ's; Form 40 and Form 40 Wages; Statements & Customer Notes		
<b>Control #:</b>	15	<b>Evidence Box:</b>	1
<b>Location:</b>	Computer/Work	<b>Locator Code:</b>	
<b>Found:</b>	Desk 2, On Top of Desk		
<b>Description:</b>	Seized Per Warrant Client File Folders		

<b>Control #:</b>	16	<b>Evidence Box:</b>	1
<b>Location:</b>	Computer/Work	<b>Locator Code:</b>	
<b>Found:</b>	Desk 3, Inbox Tray On Top of Desk		
<b>Description:</b>	Seized Per Warrant RAL Application & Agreement; Check Registers; "People Who Need to Bring W-2 Form"; Anitra Johnson's 2007 Tax Return File; James Dillard's File; Self-Employment Form; EIN Listing & Client Agreement		

<b>Control #:</b>	17	<b>Evidence Box:</b>	1
<b>Location:</b>	Computer/Work	<b>Locator Code:</b>	
<b>Found:</b>	Desk 3, Right-Hand Side Drawer 2 From the Top		
<b>Description:</b>	Seized Per Warrant RAL Statement; Fast Tax Cash Training Manual; IRS E-File 2008 Refund Cycle Chart; 2007 EIC Table; RAL Fee Table		

<b>Control #:</b>	18	<b>Evidence Box:</b>	1
<b>Location:</b>	Computer/Work	<b>Locator Code:</b>	
<b>Found:</b>	Box On Floor Near Desk 1		
<b>Description:</b>	Seized Per Warrant Various Client Self-Employment Verification Forms for Tax Year 2006 & RAL Application Forms; EIN Lists; Return Preparation Invoices; Notes; Williams' Business Card		

<b>Control #:</b>	19	<b>Evidence Box:</b>	4
<b>Location:</b>	Computer/Work	<b>Locator Code:</b>	
<b>Found:</b>	File Cabinet #1, Drawer R-S		
<b>Description:</b>	Seized Per Warrant Client Files R-S - Drawer R-S		

<b>Control #:</b>	20	<b>Evidence Box:</b>	5
<b>Location:</b>	Computer/Work	<b>Locator Code:</b>	
<b>Found:</b>	File Cabinet #1		
<b>Description:</b>	Seized Per Warrant Client Files H-J		

<b>Control #:</b>	21	<b>Evidence Box:</b>	1
<b>Location:</b>	Storage 2	<b>Locator Code:</b>	
<b>Found:</b>	Safe		
<b>Description:</b>	Seized Per Warrant Bank Statements; 2006 Form 1040; Voided Checks; Blank Check; Notebook		

<b>Control #:</b>	22	<b>Evidence Box:</b>	1
<b>Location:</b>	Storage 2	<b>Locator Code:</b>	
<b>Found:</b>	On Floor Left-Hand Side		
<b>Description:</b>	Seized Per Warrant Income Tax Prep Course		

<b>Control #:</b>	23	<b>Evidence Box:</b>	1
<b>Location:</b>	Storage 2	<b>Locator Code:</b>	
<b>Found:</b>	Top Shelf On Left-Hand Side		
<b>Description:</b>	Seized Per Warrant Practice Return Materials		

<b>Control #:</b>	24	<b>Evidence Box:</b>	6
<b>Location:</b>	Office	<b>Locator Code:</b>	
<b>Found:</b>	File Drawer/Desk		
<b>Description:</b>	Seized Per Warrant Business Records; Customer Files; Refund Checks		
<b>Control #:</b>	25	<b>Evidence Box:</b>	7
<b>Location:</b>	Office	<b>Locator Code:</b>	
<b>Found:</b>	Desk		
<b>Description:</b>	Seized Per Warrant Business Records - Fast Tax; Customer Files; Rolodex		
<b>Control #:</b>	26	<b>Evidence Box:</b>	8
<b>Location:</b>	Office	<b>Locator Code:</b>	
<b>Found:</b>	Filing Cabinets		
<b>Description:</b>	Seized Per Warrant Customer Files; Manuals		
<b>Control #:</b>	27	<b>Evidence Box:</b>	9
<b>Location:</b>	Computer/Work	<b>Locator Code:</b>	
<b>Found:</b>	File Cabinet #1		
<b>Description:</b>	Seized Per Warrant Client Files D-G		
<b>Control #:</b>	28	<b>Evidence Box:</b>	10
<b>Location:</b>	Computer/Work	<b>Locator Code:</b>	
<b>Found:</b>	File Cabinet #1		
<b>Description:</b>	Seized Per Warrant Client Files A-C		
<b>Control #:</b>	29	<b>Evidence Box:</b>	11
<b>Location:</b>	Computer/Work	<b>Locator Code:</b>	
<b>Found:</b>	File Cabinet, Drawer W-Z		
<b>Description:</b>	Seized Per Warrant Client Files W-Z		
<b>Control #:</b>	30	<b>Evidence Box:</b>	12
<b>Location:</b>	Computer/Work	<b>Locator Code:</b>	
<b>Found:</b>	Desk 1 - Tonja Ferguson		
<b>Description:</b>	Seized Per Warrant Image of Gateway Computer - Computer 1 - Serial Number: 0025737853		
<b>Control #:</b>	31	<b>Evidence Box:</b>	12
<b>Location:</b>	Computer/Work	<b>Locator Code:</b>	
<b>Found:</b>	Desk 3 - Anitra Johnson		
<b>Description:</b>	Seized Per Warrant Image of EMachines - Computer 2; Serial Number: GC47830007467		

<b>Control #:</b>	32	<b>Evidence Box:</b>	12
<b>Location:</b>	Computer/Work	<b>Locator Code:</b>	
<b>Found:</b>	Desk 4 - Tiara Williams		
<b>Description:</b>	Seized Per Warrant Image of Dell Computer - Computer 3; Serial Number: GX150933MT-66		
<b>Control #:</b>	33	<b>Evidence Box:</b>	12
<b>Location:</b>	Computer/Work	<b>Locator Code:</b>	
<b>Found:</b>	In Open Briefcase Beside Desk 1		
<b>Description:</b>	Seized Per Warrant Image of Toshiba Laptop - Computer 4; Serial Number: 17308864K		
<b>Control #:</b>	34	<b>Evidence Box:</b>	12
<b>Location:</b>	Office	<b>Locator Code:</b>	
<b>Found:</b>	On Top of Desk		
<b>Description:</b>	Seized Per Warrant Image of Gateway Laptop - Computer 5; Serial Number: L3DQ3KBH		
<b>Control #:</b>	35	<b>Evidence Box:</b>	12
<b>Location:</b>	Office	<b>Locator Code:</b>	
<b>Found:</b>	Attached to Gateway Laptop Via USB Port		
<b>Description:</b>	Seized Per Warrant "ORRTAX" Promotional Thumbdrive		
<b>Control #:</b>	36	<b>Evidence Box:</b>	12
<b>Location:</b>	Office	<b>Locator Code:</b>	
<b>Found:</b>	Attached to Gateway Laptop Via USB Port		
<b>Description:</b>	Seized Per Warrant MEMOREX 1 GB Thumbdrive		
<b>Control #:</b>	37	<b>Evidence Box:</b>	12
<b>Location:</b>	Storage 2	<b>Locator Code:</b>	
<b>Found:</b>	On Floor		
<b>Description:</b>	Seized Per Warrant Image of Dell GX750 Containing a Western Digital 20 gg Hard Drive; Serial Number: 8345N01		
<b>Control #:</b>	38	<b>Evidence Box:</b>	13
<b>Location:</b>	Office	<b>Locator Code:</b>	
<b>Found:</b>	Desk Drawer, Bottom Right Drawer		
<b>Description:</b>	Seized Per Warrant Employee Information; Employment Contracts; Referrals for Tracey		
<b>Control #:</b>	39	<b>Evidence Box:</b>	13
<b>Location:</b>	Office	<b>Locator Code:</b>	
<b>Found:</b>	Desk Drawer, Bottom Right Drawer		
<b>Description:</b>	Seized Per Warrant Employee Information; Employment Contracts; Referrals from Tracey		

---

<b>Control #:</b>	40	<b>Evidence Box:</b>	13
<b>Location:</b>	Computer/Work	<b>Locator Code:</b>	
<b>Found:</b>	Fax Machine		
<b>Description:</b>	Seized Per Warrant Faxes re: Tax Information		

---